



## San Bernardino LAFCO Fiscal Indicators

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### County Service Area 42 (Oro Grande)

Report Created:1/22/2018

County Service Area 42 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: park and recreation, water, sewer, and streetlighting. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. CSA 42 provides water and sewer to approximately 136 customers through user charges and provides funding for park and recreation and 40 streetlights through property taxes in Oro Grande. Sewage treatment and disposal is provided by contract with the Victor Valley Wastewater Reclamation Authority. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



## County Service Area 42 (Oro Grande)

Report Created:1/22/2018

### Change in Assessed Value

#### Description

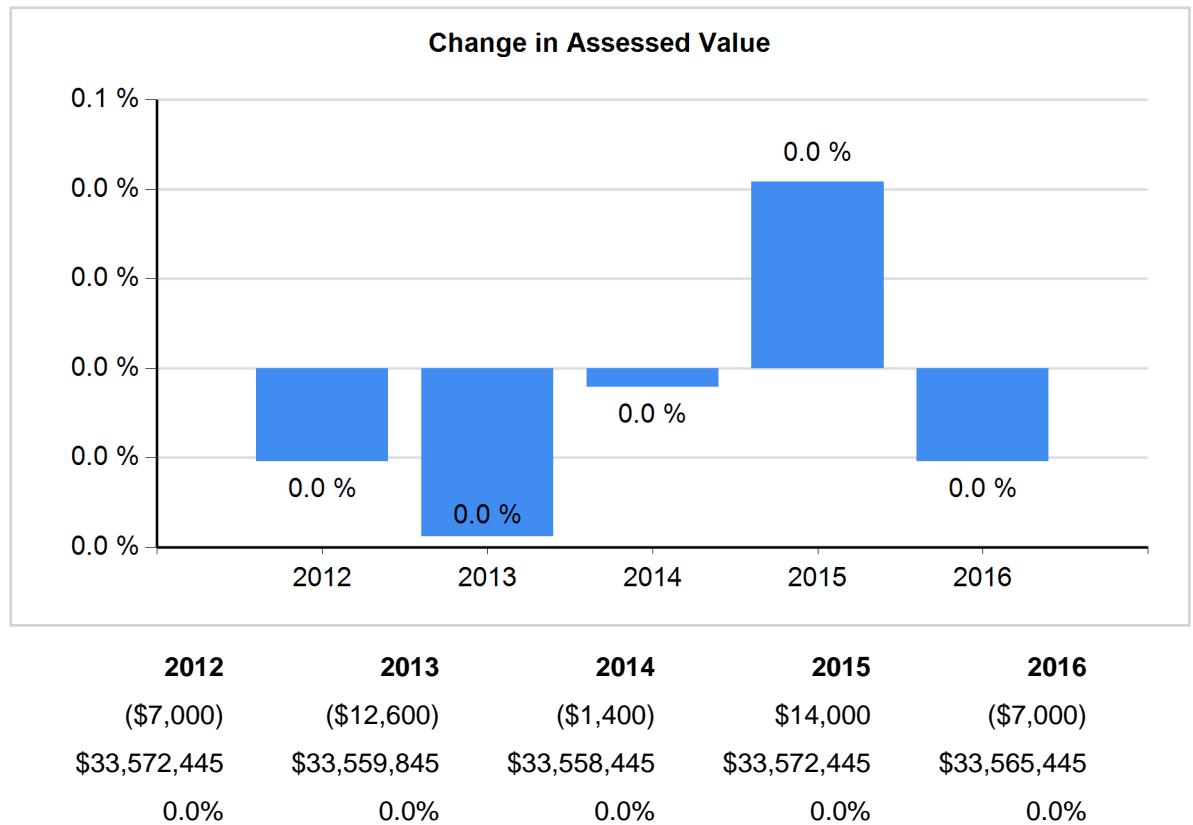
There is a correlation between assessed property value and the receipt of the general property tax levy.

#### Formula:

change in tax roll  
value/beginning tax  
roll value

#### Source:

County Auditor -  
Agency Net  
Valuations



#### Agency Response



## County Service Area 42 (Oro Grande)

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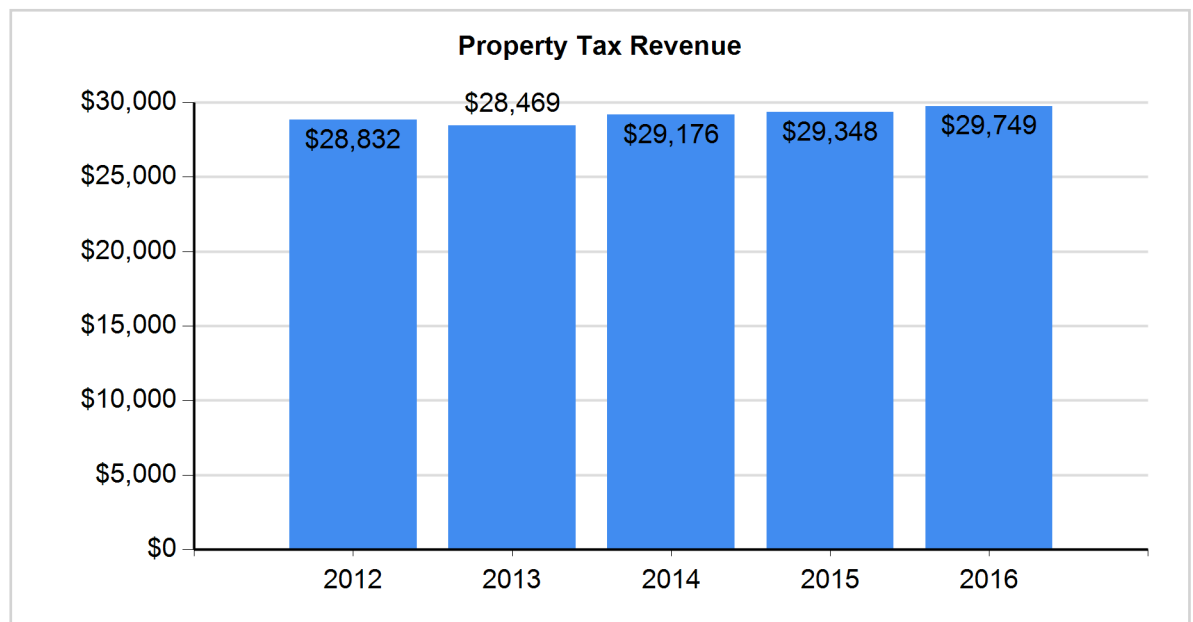
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## County Service Area 42 (Oro Grande)

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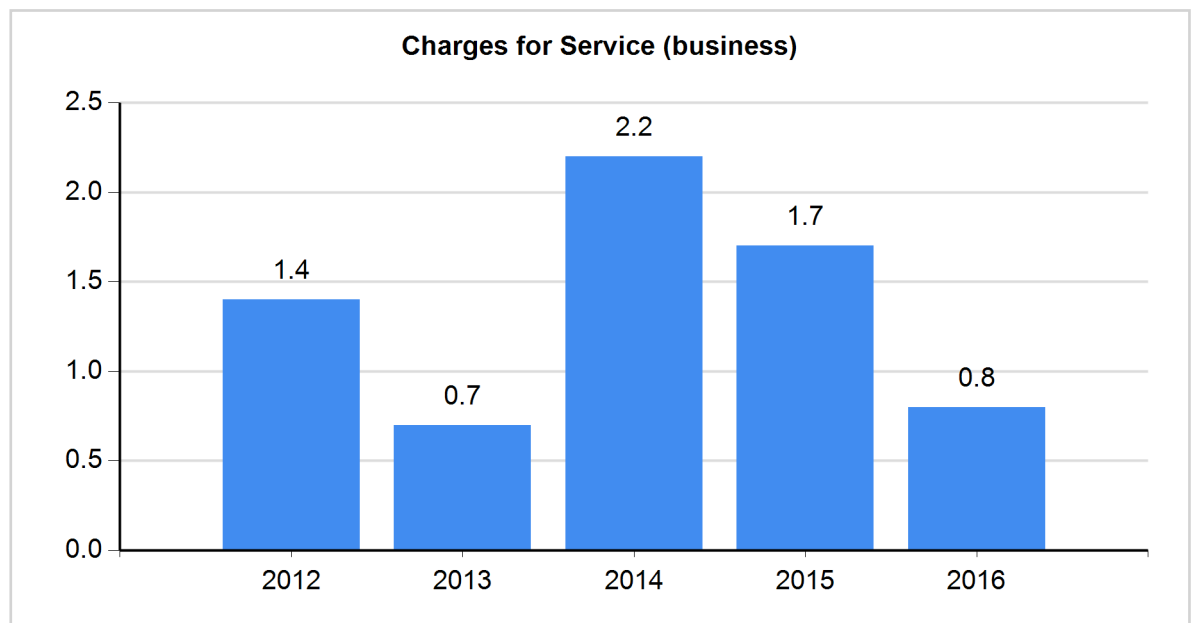
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2012	2013	2014	2015	2016
\$383,017	\$345,614	\$461,392	\$437,888	\$306,684
\$274,217	\$481,511	\$206,462	\$253,046	\$375,201
1.4	0.7	2.2	1.7	0.8

#### Agency Response



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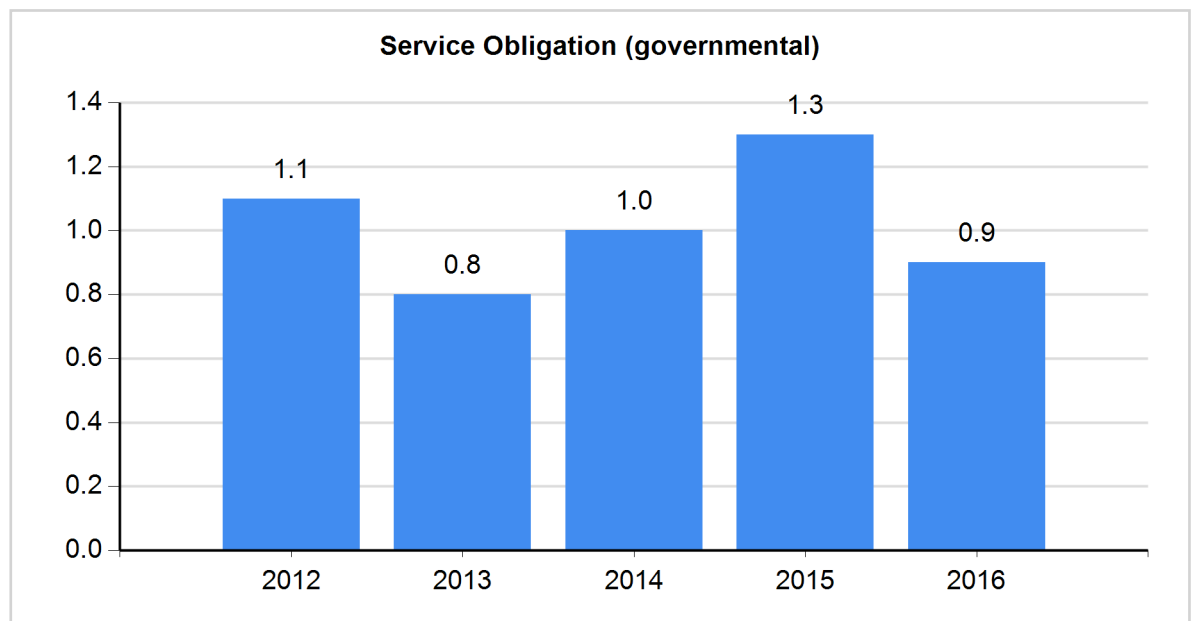
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$56,110	\$29,012	\$36,144	\$47,155	\$30,294
\$51,474	\$36,751	\$36,208	\$36,115	\$34,805
1.1	0.8	1.0	1.3	0.9

#### Agency Response



## County Service Area 42 (Oro Grande)

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### Liquidity

#### Description

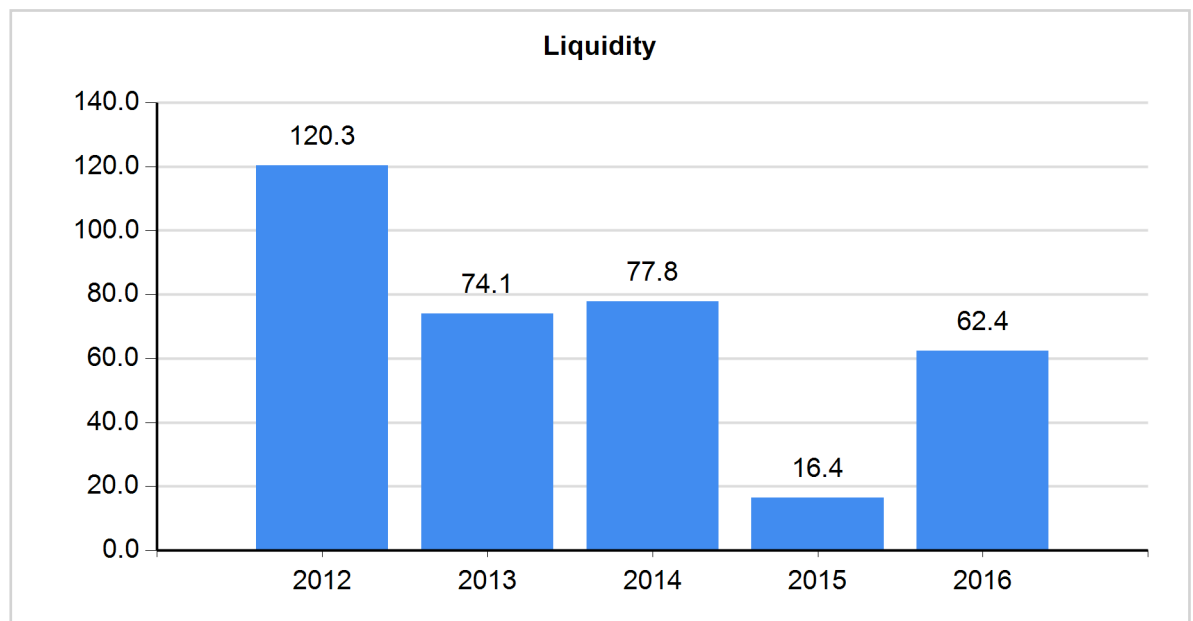
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$930,589	\$922,175	\$1,131,667	\$1,214,764	\$1,007,261
\$7,734	\$12,449	\$14,550	\$74,292	\$16,147
120.3	74.1	77.8	16.4	62.4

### Agency Response



## County Service Area 42 (Oro Grande)

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### Change in Cash and Cash Equivalents (business)

#### Description

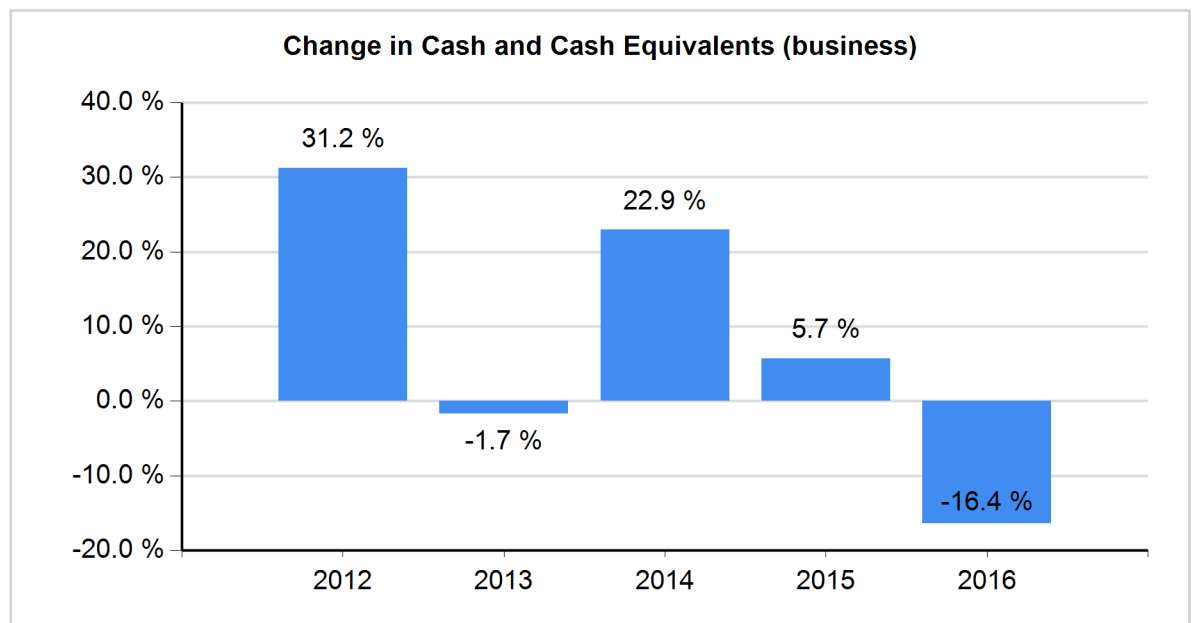
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

#### Source:

Statement of Cash Flows



2012	2013	2014	2015	2016
\$221,420	(\$16,016)	\$209,612	\$63,699	(\$194,509)
\$708,577	\$929,997	\$913,981	\$1,123,593	\$1,187,292
31.2%	-1.7%	22.9%	5.7%	-16.4%

#### Agency Response